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FORMS AND DIRECTIONS

INDEPENDENT SCHOOL DISTRICTS

1. INCORPORATION
2. ORGANIZATION
3. LEVY AND ASSESSMENT OF LOCAL MAINTENANCE TAXES
4. ISSUANCE OF BONDS
5. EXTENSION OF BOUNDARY LINES

W. F. DOUGHTY

State Superintendent of Public Instruction



ISSUED BY
THE DEPARTMENT OF EDUCATION
STATE OF TEXAS

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AUSTIN, TEXAS

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A knowledge of the laws of our country is an highly useful, and I had almost said essential, part of liberal and polite education.—*Cicero*.

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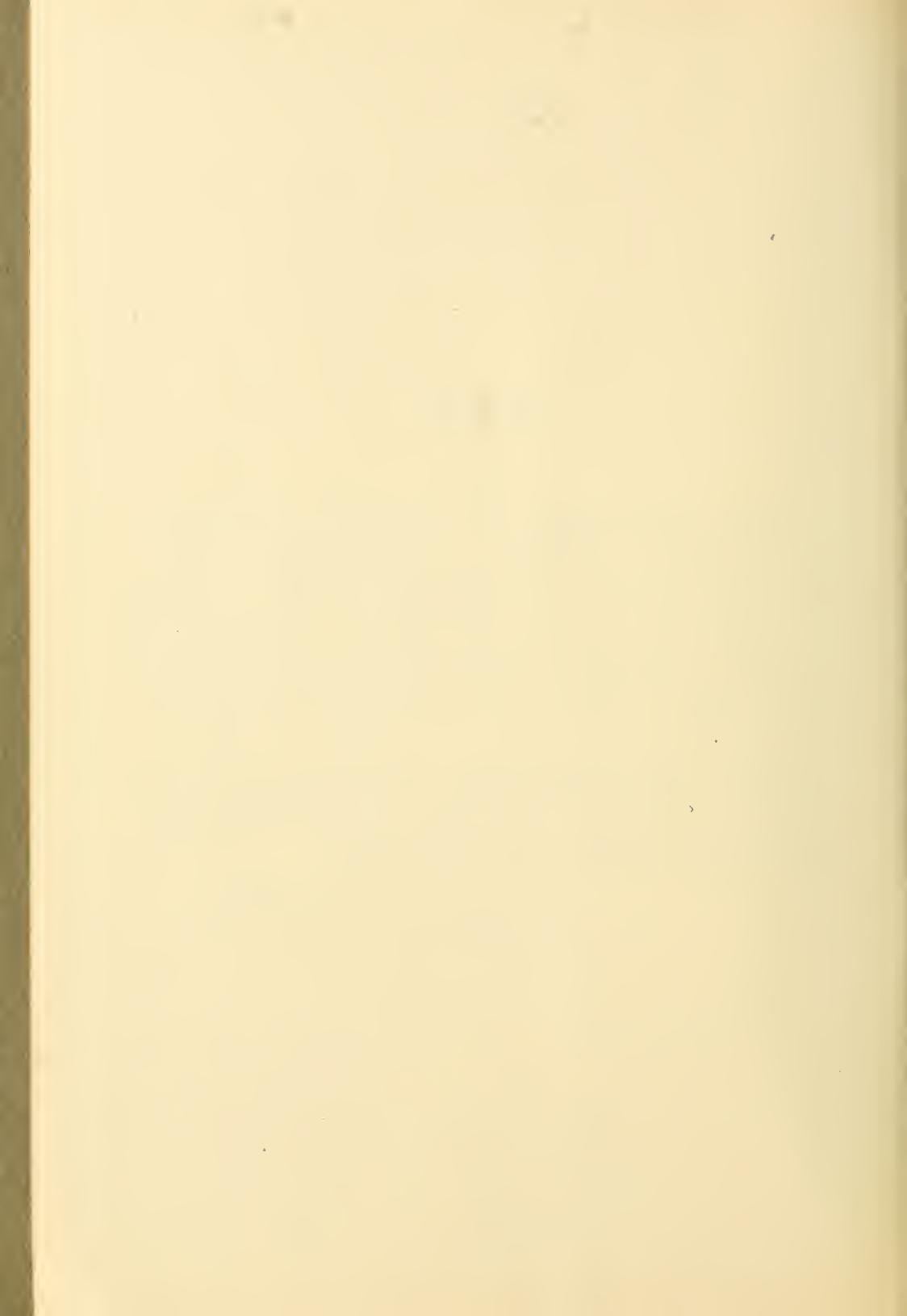


FOREWORD

In this bulletin are presented forms and suggestions for guidance in the incorporation of independent school districts, the organization of boards of trustees for such districts, the levying and assessment of taxes, forms for issuance of bonds and refunding bonds, and for the extension of boundary lines of independent school districts. These forms have been carefully prepared in accordance with law and the Constitution of this State. By complying with the forms and suggestions contained in this bulletin, delays and inconveniences resulting from irregularities may be avoided.

The State Department of Education is under great obligation to Hon. W. M. Harris, Assistant Attorney General, for his legal assistance in the preparation of this bulletin. Confidently believing that these forms will prove very helpful to all interested in the matters discussed herein, this bulletin is respectfully submitted.

W. F. DOUGHTY,
State Superintendent of Public Instruction.



FORMS FOR THE INCORPORATION OF INDEPENDENT SCHOOL DISTRICTS

FOREWORD

I

The statutory provisions governing the incorporation of towns and villages for free school purposes only, are Articles 1034, 1036, to and including 1041, Revised Civil Statutes, 1911, and Chapter 16, Title 48, of said statutes. The provision of law governing the incorporation of county line independent school districts is found in the general laws of the regular session of the Thirty-second Legislature, Chapter 100, page 200.

Before instituting proceedings to incorporate, read carefully the following forms and notes.

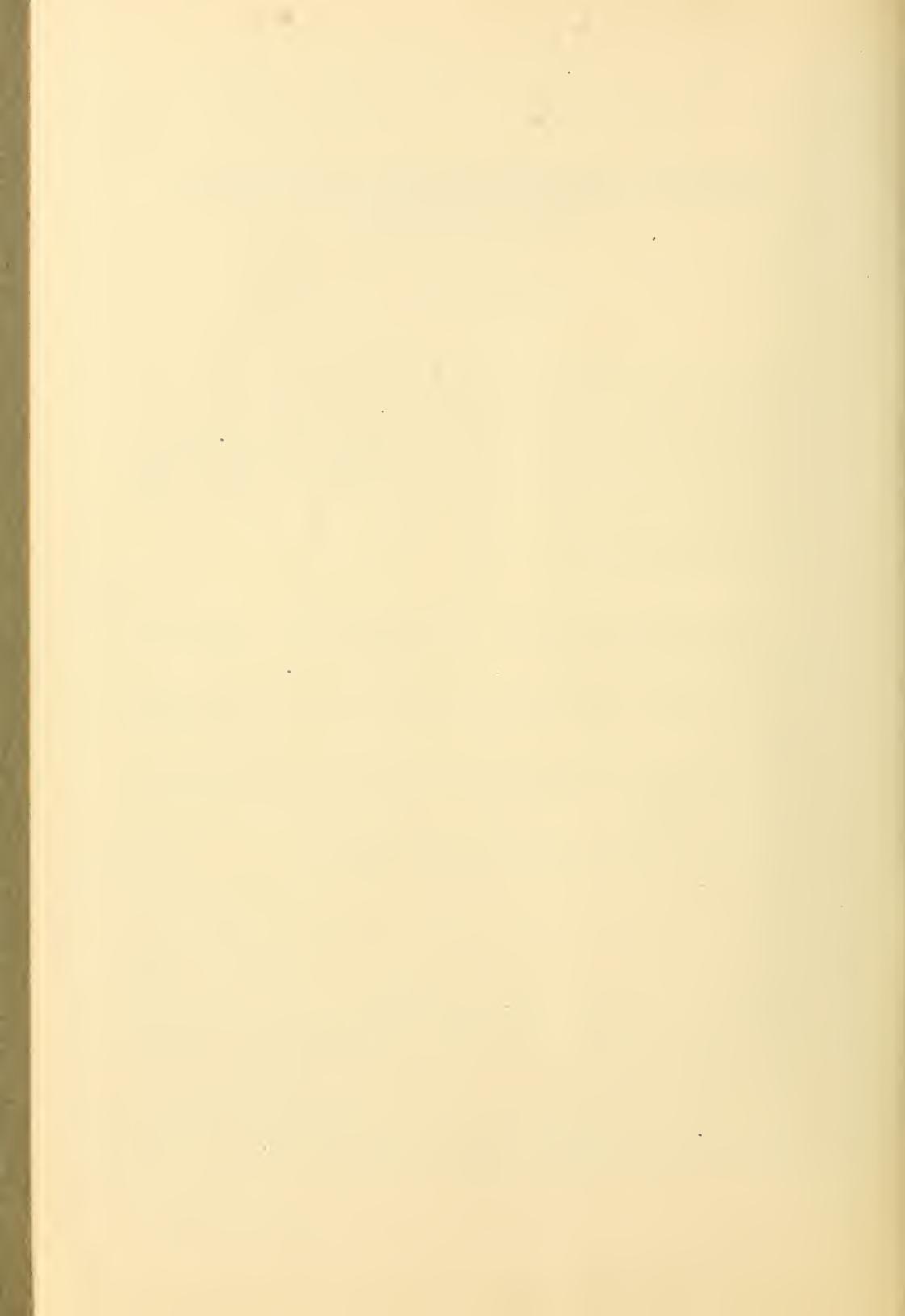
II

As soon as the board of trustees have organized, they should send to the Attorney General a record of the incorporation proceedings, containing:

1. A certified copy of the petition (Form 1) *and the attached map*, to which copy must be attached the county surveyor's certificate (Form 2).
2. A certified copy of the county judge's election order (Form 3).
3. A certified copy of the election notice (Form 4) *with the attached affidavit* (Form 5).
4. A certified copy of the returns of the election on incorporation (Form 6) and of the election for trustees (Form 7).
5. A certified copy of the order declaring the result of the elections (Form 8).
6. The certificate of the county judge (Form 9)—the original, not a copy; and
7. The certificates as to incorporation of the town for municipal purposes,—*if it ever was* incorporated (Form 10).

The record, if approved by the Attorney General, will be transmitted to the State Department of Education for permanent record, and the trustees will not be required to furnish another record should they later desire to issue bonds.

All of the copies and certificates should be accurately made and certified, must be typewritten, on one side of the paper, and securely fastened together by means of brads or other device.



FORMS FOR INCORPORATION

FORM NO. 1

(i) PETITION FOR ELECTION TO INCORPORATE

To Hon.....

County Judge of.....County, Texas:

We, your petitioners, respectfully represent:

1. That we are residents of the town of.....in said county of.....(a) that we have resided in said town for more than six months, and that we are qualified voters of said town under provisions of Title 49, R. S.

2. That said town of.....has two hundred inhabitants or over, towit: about.....inhabitants (b).

3. That said town is not incorporated (c) for municipal purposes and has never assumed control of the public schools within its limits.

4. That the inhabitants of said town desire that said town shall form an incorporation for free school purposes only, within the boundaries hereinafter described by metes and bounds, under Articles 1034 and 2851, R. S., 1911, to be known as “.....(d) Independent School District”;

5. That the territory proposed to be so incorporated is described by metes and bounds as follows: (e).

Beginning in said.....County at.....

.....
.....
.....
.....
.....
.....
6. That said territory is situated wholly within (f).....County, and includes within its bounds the said town of.....;

7. That said territory is laid out in a square as near as is practicable with reference to the location of the school building therein and does not exceed an area of twenty-five square miles (g). A plat of said territory accompanies this petition as a part hereof (h).

Wherefore, we pray that an election be ordered within said town for the purpose of determining whether said town shall form an incorporation for free school purposes only within the boundaries above set out; and

We further pray that an election be ordered to be held at the same time designated for holding the election above petitioned for, for the election of a board of trustees for said independent school district, as provided by Chapter 18, Title 48, R. S., 1911.

Dated thisday of....., 191...
(a)

NOTES

(a) The petition must be signed by at least twenty qualified voters who are residents of the proposed independent school district.

(b) The town proper must have 200 inhabitants or over. It is not enough that the proposed district have that population.

(c) If the town is incorporated, omit this paragraph (No. 3) and instead say:

“That said town is incorporated for municipal purposes as a town or village under the general laws of the State.”

Only “towns and villages” may form these corporations. If the town is incorporated as a “*city or town*,” it can assume control of its school under Chapter 17, Title 48, R. S., but it cannot form a corporation for free school purposes only under Art. 2851.

(d) Insert the name of the town. The name of the independent school district should be the name of the town *followed by* the words Independent School District.

(e) The boundaries should be described with care and exactness. It is advised that the field notes be prepared by the county surveyor, as it is of first importance that the boundaries shall be correctly given.

The petition cannot be amended or corrected in any particular after the county judge has ordered the election.

(f) If the proposed district contains territory within two or more counties, this paragraph of the petition should recite that fact, naming the counties.

(g) These provisos are contained in Article 2851, R. S., 1911.

(h) A plat of the territory must be attached to the petition. *It must not be* merely an outline sketch of the proposed district. It should be such a map as will make it possible to examine the field notes, and, therefore, should designate the surveys *within* and those *bounding* the district, and course and distance of the lines must be given. All objects called for in the field notes should be shown on map. It would be well to have the county surveyor prepare both the map and field notes.

(i) After the county judge orders the election, this petition and said order should be recorded in the minutes of the commissioners court. The record (see Paragraph II, page 7) must contain a copy of the petition and *attached map*, certified by the county clerk, under the seal of the county court, to be a true, full and correct copy of the original petition and *attached map* of record in his office. After the county clerk has made this certified copy, there should be attached to it the county surveyor's certificate (Form No. 2).

FORM NO. 2

(a) CERTIFICATE OF COUNTY SURVEYOR

THE STATE OF TEXAS,
County of.....

I, county surveyor of said county, do hereby certify that the field notes contained in the foregoing and attached copy of petition correctly describe the territory included within the limits of the.....Independent School District.

That the map or plat attached to said copy of petition correctly designates the boundaries of said incorporation and the surveys lying within and bounding the said district.

That the area of the territory comprehended within said boundaries is.....acres, or.....square miles.

Witness my hand this.....day of.....19...

.....
County Surveyor.....County, Texas.

NOTES

(a) This certificate to be *attached* to the certified copy of the petition and map which the county clerk will make. (See note (i) to Form No. 1.)

FORM NO. 3

(a) ELECTION ORDER

On the..... day of....., 19...., a petition, having been presented to me, signed by.....and.....other persons, praying for an election to determine if the town of.....in this county shall form an incorporation for free school purposes only within the boundaries hereinafter described by metes and bounds, and for the election of a board of trustees therefor;

And it appearing to me that said petition is signed by at least twenty residents of said town, (b) who are qualified voters under provision of Title 49, R. S., 1911, and satisfactory proof having been made before me that said town of contains two hundred inhabitants or over, (c) and that said town is not incorporated (d) for municipal purposes and has never assumed control of the public schools within its limits, and that said territory is laid out in a square as near as is practicable with reference to the location of the school building therein (e); therefore

I,, in my capacity as county judge of..... County, Texas, do hereby order an election to be held at..... (f) in the said town of....., on the..... day of....., 19...., for the purpose of determining whether said town of..... shall form an incorporation for free school purposes only within the following described bounds, to be named..... Independent School District.

The territory proposed to be incorporated is situated in County, and is described by metes and bounds as follows:

Beginning in said.....County at (g).....

.....is hereby appointed presiding officer of said election, and he shall select two judges and two clerks to assist in holding it. A previous notice of ten days shall be given of said election, by posting advertisements at three public places in said town, and the election shall be held in the manner prescribed for holding elections in other cases.

Every male person who has attained the age of twenty-one years and who has resided within the limits of the territory herein described, and proposed to be incorporated, for the six months next preceding the date of said election, and is a qualified elector under the laws of the State, shall be entitled to vote at said election.

On each ticket the voter must write or cause to be written or printed "Corporation" or "No Corporation."

And I do further hereby order that at the same time and place designated for holding the above election, and by the same election officers, an election shall also be held for the election of seven trustees

for said independent school district, as provided for the election of such trustees by Chapter 18, Title 48, R. S., 1911, as amended by Chapter 132, Acts of 34th Leg.

Witness my hand and the seal of the county court of said county this.....day of....., 19...

.....
(h) County Judge.....County, Texas.
(Seal of County Court.)

NOTES

(a) This order must be made by the *county judge*, not by the commissioners court. The county judge should authenticate the order with the seal of the county court.

(b) See note (a) to Form No. 1.

(c) See note (b) to Form No. 1.

(d) See note (c) to Form No. 1.

(e) See note (h) to Form No. 1.

(f) Designate the place—that is, the particular office, store or building—in which the polls are to be opened.

(g) Copy description *exactly* as it is given in the petition.

(h) The original order should be spread upon the minutes of the commissioners court. The record (see Paragraph II, page 7) must contain a copy of this order, certified by the county clerk, under the seal of the county court, to be a true, full and correct copy of the original of record in the minutes of the commissioners court.

FORM NO. 4

(a) ELECTION NOTICE

Notice is hereby given that an election will be held at.....(b) in the town of....., in this county, on the.....day of....., 19.... for the purpose of determining whether said town of.....shall form an incorporation for free school purposes only within the following described bounds, to be namedIndependent School District.

The territory proposed to be incorporated is situated in.....County and is described by metes and bounds as follows:

Beginning in said.....County at (c).....

.....

.....

.....

.....has been appointed presiding officer at said election and he shall select two judges and two clerks to assist in holding it, and said election shall be held in the manner prescribed for holding other elections.

Every male person who has attained the age of twenty-one years and who has resided within the limits of the territory hereinabove described, and proposed to be incorporated, for six months next preceding the date of said election, and is a qualified elector under the laws of the State, shall be entitled to vote at said election. On each ticket the voter must write, or cause to be written or printed, "Corporation" or "No Corporation."

Notice is hereby also given that at the same time and place designated for holding the above election, and by the same election officers, an election will also be held for the election of seven trustees for said by Chapter 18, Title 48, R. S., 1911, as amended by Chapter 132, Acts of 34th Leg.

Said elections will be held in pursuance of a petition filed with me on the.....day of....., 19..., and an order made by me on the.....day of....., 19...

Witness my hand and the seal of the county court of this county, this.....day of....., 19...

.....
County Judge.....County, Texas.

(Seal of county court.)

NOTES

(a) The county judge should prepare, sign and seal (using the seal of the county court) four copies of this election notice. Three must be posted in the town—each in a public place—at least ten (10) days before the date for the election, *exclusive* of the day of posting and the day of the election.

The fourth copy is to be filed in the county clerk's office after the person

who posted the notices has made affidavit thereto (Form No. 5), which affidavit should be attached to the copy of the election notice, which notice and affidavit should be spread upon the minutes of the commissioners court.

(b) See note (f) to Form No. 3.

(c) Copy description exactly as contained in petition and order of election. The notice must designate the time and place of the election, the name and boundaries of the district, and should name the same presiding officer, as was done in the order calling the election.

FORM NO. 5

(a) AFFIDAVIT OF POSTING NOTICES

THE STATE OF TEXAS,
County of.....

Before me, the undersigned authority, on this day personally appeared , who, being by me duly sworn, says on his oath that he posted a true copy of the notice of election, hereto attached, at (b) and , in the town of in said county, each of which is a public place in said town, on the day of 19..., which was more than ten days prior to the date of said election.

.....
Subscribed and sworn to before me this day of , 19..

.....
(c)

(Seal of office.)

NOTES

(a) This affidavit to be *attached to* the original copy of election notice (Form No. 4) filed in the county clerk's office, and the clerk should spread said notice together with affidavit of posting upon the minutes of the commissioners court. The affidavit must be signed and sworn to by the person posting the notices.

(b) Name the places where the notices were posted. Each notice to be posted in a public place in the town.

(c) May be sworn to before any officer authorized to administer oaths, who should not fail to follow his signature with his official designation and to affix his official seal.

(d) The record (see Paragraph II, page 7) must contain a copy of the election notice (Form No. 4) and the *attached affidavit* (Form No. 5), certified by the county clerk, under the seal of the county court, to be a true, full and correct copy of the original notice and attached affidavit of record in the minutes of the commissioners court.

FORM NO. 6

(a) RETURNS OF ELECTION ON INCORPORATION

THE STATE OF TEXAS,
County of.....

To the Hon.....

County Judge of said County:

We, the undersigned officers, holding an election on the.....
day of....., 19..., to determine whether the town of.....
shall form an incorporation for free school purposes only, hereby certify
that at said election there were.....votes cast, of which number
there were cast:

For "Corporation" votes.

For "No Corporation".....

Majority for "Corporation"..... votes.

We herewith enclose poll list and tally sheet of said election.

Witness our hands this.....day of....., 19...

.....
Presiding Officer.

.....
Judge.

.....
Judge.

.....
Clerk.

.....
Clerk.

NOTES

(a) The returns must be made to the county judge within ten days after the election. *After* he has canvassed the returns, same should be spread upon the minutes of the commissioners court by the county clerk.

(b) The record (see Paragraph II, page 7) must contain a copy of the returns, certified by the county clerk, under the seal of the county court, to be a true, full and correct copy of the original of record in the minutes of the commissioners court.

(c) Should the presiding judge of the election for any cause fail or refuse to act, the voters assembled at the polls may select a presiding judge, who will be authorized to appoint necessary judges and clerks. In such case the presiding officer should attach to the returns of the election his affidavit stating why he acted as such presiding judge and how he qualified.

FORM NO. 7

(a) RETURNS OF SCHOOL TRUSTEE ELECTION

THE STATE OF TEXAS,
County of.....

We, the undersigned officers, holding an election on the.....
day of....., 19..., for the purpose of electing seven trustees
for the.....Independent School District, do hereby
certify that at said election there were cast.....votes, of which

..... received..... votes.
..... received..... votes.

We herewith enclose poll list and tally sheet of said election:
Witness our hands this..... day of....., 19...

..... Presiding Officer.
..... Judge.
..... Judge.
..... Clerk.
..... Clerk.

NOTES

(a) See note (a) to Form No. 6.

FORM NO. 8

(a) ORDER DECLARING RESULT OF THE ELECTIONS

THE STATE OF TEXAS,
County of.....

Whereas, an election was duly held in the town of, in this county, on the day of, 19 . . ., notice thereof having been duly given, as required by law, to determine whether said town should form an incorporation for free school purposes only within the boundaries hereinafter described, and returns of said election having been duly made to and canvassed by me, from which returns it appears that at said election votes were cast for "Corporation" and votes for "No Corporation";

Therefore, I,, in my capacity as county judge of County, do adjudge that said election resulted in favor of such incorporation, and I do hereby declare the inhabitants of said territory, hereinafter described, duly incorporated for free school purposes only within said boundaries, the name of the incorporation being Independent School District.

The territory so incorporated is situated in
County and is described by metes and bounds as follows:

Beginning in said..... County at (b).....

And whereas, on the said.....day of.....19...., there was also held in said town an election for seven trustees for said.....Independent School District, and returns of said election having been duly made to me and having been canvassed by me, I find from said returns that at said election there were cast.....votes, of which (c)

Therefore I do hereby declare the said (d).....

duly elected as trustees of said.....Independent School District.

This order is made and entered by me on the records of the commissioners court of.....County, this.....day of, 19.., and the clerk of the county court is ordered immediately to record this order and the plat of said district in the deed records of this county.

.....
County Judge.....County, Texas.
(Seal of county court.)

NOTES

(a) This order must be recorded in the minute book of the commissioners court, and signed by the *county judge*.

The county clerk, under the seal of the commissioners court, should then make a copy of this entry and *attach to it* a copy of the plat of the territory incorporated, certifying the copy as follows:

The State of Texas,
County of.....

I,, clerk of the county court and ex-officio clerk of the commissioners court of said county, do hereby certify that the above and foregoing pages contain a true, full and correct copy of the entry made upon the records of the commissioners court of this county by....., as county judge of said county, declaring the inhabitants of the territory therein described incorporated for free school purposes only, under the name of Independent School District, and declaring the result of the election for trustees for said district, as said entry appears upon pages of Book of the minutes of said commissioners court, and of the plat of said.....Independent School District.

Given under my hand and seal of said court, this the.....day of, 19.....

.....
Clerk County Court and ex-officio Clerk Commissioners Court,
.....County, Texas.
(Seal of Commissioners Court.)

This certified copy should then be recorded in the *deed records* of the county. After having been so recorded, let this copy form part of the record upon incorporation (see Paragraph II, page 7).

- (b) Copy description exactly as contained in petition (Form No. 1).
- (c) Name *every* person voted for and show the vote *each* received.
- (d) Name the seven receiving the highest vote.

FORM NO. 9

(a) CERTIFICATE OF COUNTY JUDGE

THE STATE OF TEXAS,

County of.....

I, county judge of said county, do hereby certify that on the.....day of....., 19... I made an entry upon the records of the commissioners court of said county declaring the.....Independent School District duly incorporated for free school purposes only and declaring.....
.....
.....duly elected as trustees of said district.

That on the.....day of....., 19..., I issued certificates of election to said persons named (b) and each of them took the oath of office prescribed by the Constitution faithfully and impartially to discharge the duties of his office (c) and on the.....day of....., 19..., filed with me his affidavit to that effect (d).

Witness my hand and the seal of the county court of said county this the.....day of..... 19...

.....
County Judge.....County, Texas.

(Seal of county court.)

NOTES

- (a) This certificate to form part of the record upon incorporation (see Paragraph II, page 7).
- (b) See Chapter 18, Title 48, R. S., 1911.
- (c) For form of oath see Section 1 of Article XVI of the Constitution.
- (d) See Chapter 18, Title 48, R. S., 1911.

FORM NO. 10

(a) CERTIFICATES AS TO THE INCORPORATION OF THE TOWN FOR MUNICIPAL PURPOSES

(Certificate of County Clerk.)

THE STATE OF TEXAS,
County of.....

I, , clerk of the county court and ex officio clerk of the commissioners court of..... County, Texas, do hereby certify that upon pages..... of Book..... of the minutes of said commissioners court, appears the entry of , as county judge of said county, declaring the inhabitants of the town of..... duly incorporated as a "town or village" (b) for municipal purposes, said entry bearing date the..... day of....., 19... (c).

Witness my hand and the seal of said commissioners court this the day of....., 19...
.....

Clerk County Court and Ex Officio Clerk Commissioners
Court of..... County, Texas.
(Seal of commissioners court.)

(d) Certificate of Mayor and Town Clerk.)

THE STATE OF TEXAS,
County of.....

We, , the mayor, and..... the..... (e) of the town of....., in said county, do hereby certify that said town was incorporated for municipal purposes as a "town or village" on the day of..... 19...
(f) That said town has never accepted, or attempted to accept, as its charter the provisions of Chapters 1 to 13, inclusive, of Title 22, R. S., 1911, in reference to cities and towns.

That said town has never acted, or attempted to act, as a "city or town" incorporated under Chapter 1 of said Title 22, and that the board of aldermen of said town have never exercised, or attempted to exercise, any powers, rights or privileges other than those conferred upon towns, and the boards of aldermen thereof, incorporated under Chapter 14 of said Title 22 of the Revised Statutes of 1911.

Witness our hands and the seal of said town this the..... day of 19...
.....

Mayor, Town of.....

..... (e) Town of.....
(Seal of the town.)

NOTES

(a) If the town *was ever incorporated* for municipal purposes the record (see Paragraph II, page 7) must contain this certificate of the county clerk.

(b) In examining the entry, the clerk will note carefully whether the town was incorporated as a "city or town," or as a "town or village."

(c) If the corporation has been abolished, the clerk will, in this certificate, give the date of the election to abolish the corporation and the date, and book and page of record of the order of the county judge declaring the corporation abolished.

NOTE.—If the town was originally incorporated as a "city or town"—or if, after incorporating as a "town or village," it became a "city or town"—and thereafter the corporation was abolished, then, in addition to the county clerk's certificate, the record (see Paragraph II, page 7) must contain:

1. A certified copy of the petition for the election to abolish the corporation (Article 1078, Revised Statutes, 1911).
2. A certified copy of the order for the election.
3. A certified copy of the election notice.
4. Affidavit showing how notice was posted.
5. A certified copy of the election returns.
6. A certified copy of the county judge's order declaring the corporation abolished.

These copies must be certified by the county clerk as indicated in the notes to the foregoing forms.

(d) If the town *is now incorporated*, the county clerk's certificate must be followed by this certificate of the mayor and clerk (or secretary) of the town.

(e) Insert "clerk" or "secretary."

(f) If the town has ever attempted to become a "city or town," omit this and the succeeding paragraph and state the facts fully.

ORGANIZATION OF OF BOARD TRUSTEES

The county judge, after making the entry declaring the result of the elections, shall issue certificates of election to the seven trustees elected.

Before any trustee enters upon the discharge of the duties of his office he must take the oath prescribed by the Constitution faithfully and impartially to discharge the duties of his office. For the form of this oath see Section 1 of Article XVI of the Constitution.

The oath of office must be *in writing*, signed and sworn to by the trustee. It may be sworn to before any officer authorized to administer oaths.

The oaths of office of the trustees elected at the *first election* must be filed with the *county judge*; those of trustees thereafter elected must be filed with the president of the board of trustees.

The trustees shall meet within twenty days after their election, or as soon thereafter as possible, for the purpose of organizing.

They shall draw for terms. Those drawing the numbers 1, 2, 3 and 4 shall serve until the election of their successors on the first of April next following their election. Those drawing the numbers 5, 6 and 7 shall serve until the election of their successors one year later.

The trustees shall choose a president, a secretary, a treasurer, an assessor and collector of taxes, and other necessary officers and committees. The president *must* be one of the trustees. A member of the board cannot serve as treasurer or assessor and collector of taxes, or as secretary if the secretary is a paid official of the board.

The members of the board of equalization (see "Assessment of Taxes," page —, this pamphlet) *must not* be members of the board of trustees.

"All incorporated districts having each fewer than 150 scholastics according to the latest census shall be governed in the administration of their schools by the laws which apply to common school districts, and all funds of such districts shall be kept in the county treasury and paid out on order of the trustees approved by the county superintendent." (See Article 2856, R. S., 1911.) The terms county treasurer and county treasury as used in all provisions of law relating to school funds shall hereafter be construed to mean the county depository.

"County superintendents, county judges, and all school officers, shall take the oath prescribed by the Constitution to faithfully and impartially discharge the duties of their respective offices." (See Article 2766, R. S., 1911.)

"In an independent district of more than one hundred and fifty scholastics, whether it be a city which has assumed control of the schools within its limits, or a corporation for school purposes only, the treasurer of the school fund shall be that person or corporation who offers satisfactory bond and the best bid of interest on the average daily balances for the privilege of acting as such treasurer. The treasurer shall be required to give bond in double the estimated amount of the receipts coming annually into his hands. Said bond shall be made payable to

the president of the board and his successors in office, conditioned for the faithful discharge of the treasurer's duties and the payment of the funds received by him upon the draft of the president, drawn upon order, duly entered, of the board of trustees. It shall be approved by the school board, and the State Department of Education shall be notified of the treasurer by the president of the school board filing a copy of said bond in said department." (See Article 2771, R. S., 1911.)

The depository shall be selected as treasurer for the scholastic year, that is, for the term from September 1 to August 31 next following. The bond of the treasurer must be for "double the estimated amount of the receipts coming annually into his hands" and "conditioned for the faithful discharge of his duties and the payment of the funds received by him upon the draft of the president, drawn upon order, duly entered, of the board of trustees." It must be payable to the president of the board, or his successor in office and be approved by the board of trustees.

A copy of the bond, properly certified by the secretary of the school board, should at once be forwarded to the State Department of Education.

The board of trustees by a vote of a *majority of the board* may require the county assessor and collector of taxes to assess and collect the taxes of the district.

A majority of the board (four members) constitutes a quorum for the transaction of all business *except* the levy of a tax, when there must be present two-thirds of a full board (five members) to constitute a quorum.

The trustees should *immediately* procure a seal bearing the name of the district.

For the powers and duties general of the board of trustees and of the secretary, treasurer and other officers, and for the compensation of officers, see Chapters 12, 16 and 18, Title 48, R. S., 1911.

TAXING POWER

"Trustees of incorporated districts that have been or may hereafter be incorporated under general or special laws for school purposes only, shall have power to levy and collect an annual ad valorem tax not to exceed 50 cents on the \$100 valuation of taxable property of the district for the maintenance of schools therein and a tax not to exceed 25 cents on the \$100 for the purchase of sites and purchasing, constructing, repairing or equipping public free school buildings within the limits of such incorporated districts, provided that the amount of maintenance tax, together with the amount of bond tax of the district, shall never exceed 50 cents on the \$100 valuation of taxable property. Said trustees shall have power to issue coupon bonds of the district for building purposes to be made payable not exceeding forty years from date, in such sums as they shall deem expedient, to bear interest not to exceed 5 per cent per annum; provided, that when such buildings are to be wooden, the bonds herein provided for shall not run for a longer period than twenty years; provided, that the aggregate amount of bonds issued for

the above named purpose shall never reach an amount that the tax of 25 cents on the \$100 valuation of property in the district will not pay current interest and provide a sinking fund sufficient to pay the principal at maturity, and provided further, that no such tax shall be levied and no bonds issued until after an election shall have been held wherein a majority of the taxpaying voters voting at said election shall have voted in favor of the levying of said tax or the issuance of said bonds, or both, as the case may be; provided, that the specific rate of tax need not be determined in the election." (Article 2857, R. S., 1911.)

The trustees are authorized to levy and collect a tax of not exceeding twenty-five (25) cents on the \$100 valuation of taxable property for the purpose of purchasing or constructing and equipping public free school buildings and purchasing sites therefor within the district; and in addition a tax, the rate of which, together with the rate of the bond tax, shall not exceed fifty (50) cents on the \$100 for the support and maintenance of the public free schools of the district.

The valuation of taxable property of the district and the amount of the bond issue determine the rate of the bond tax. The trustees should levy each year only such a rate of bond tax as will produce sufficient funds to meet the interest on the bonds and provide the proportionate part of the sinking fund. The difference between the rate of bond tax and fifty cents is available as the rate of the maintenance tax of the district. A specific rate of maintenance tax may be voted; but the better procedure is to vote a maintenance tax of a rate "not exceeding fifty cents on the \$100 valuation of taxable property in the district," and then, after levy of the proper rate to provide for indebtedness on account of bonds issued, the remainder of the tax, within the fifty-cent limit, will be available for maintenance purposes. If the district has no bonded indebtedness the entire rate of fifty cents is available for maintenance purposes.

But *no tax* for any purpose can be collected unless it shall first have been voted by the property taxpaying voters of the district.

The trustees must *each year* pass an order levying such taxes as the board deems necessary, *not exceeding*, of course, the rate authorized by vote of the property taxpaying voters. (For form of order levying taxes, see Form No. 13.)

Five members of the board are required to constitute a quorum at a meeting for the imposition of taxes.

ASSESSMENT OF TAXES

Trustees of independent school districts must, in the assessment of property for taxation, be governed by the laws governing the city council of a city, incorporated under the general law, in the assessment of city taxes. (Article 2861, R. S., 1911, and Articles 938 to 955, R. S., 1911.)

The board of trustees must comply strictly with the provisions of these articles, except that they will act by order instead of by ordinance.

The penal provision contained in Article 939 (the last clause of the article) does not apply to independent school districts.

The assessor's duties are prescribed by Articles 942, 943, 944, 949 and 952, R. S., 1911.

Taxes may be voted, levied and collected for the current year, notwithstanding the district was incorporated *after* the first day of January of the year. But all property must be assessed with regard to its situs and status on January 1 (Article 940). That is, the assessor must assess all property which *on the first day of January* was situated or owned within the limits of the territory incorporated and which on January first of the year was subject to taxation.

The commissioners appointed, under Article 945, as the board of equalization, must *not* be members of the board of trustees. For the duties of the board of equalization read—in the order given—Articles 955 and 946 to 954, both inclusive.

The secretary of the board of trustees shall act as secretary of the board of equalization (Article 946).

Where, by order of a majority of the board of trustees, the county assessor and collector are required to assess and collect the taxes of the independent district, the values should be accepted by the board of trustees as equalized by the county board of equalization.

If the property of the district is assessed by the county tax assessor, no property shall be assessed at a greater value than the value at which it is assessed for State and county taxes. However, an independent district having more than 150 scholastic population and having its own assessor and collector must appoint a board of equalization, which board in equalizing values, is not bound by valuations fixed on same property for State and county purposes. See case of *Cooper vs. Avery*, 168 S. W., 412. (Writ of error, however, has been granted in this case.)

In the latter case the district must have *separate tax rolls*.

**PROCEEDINGS NECESSARY TO AUTHORIZE THE LEVY OF
A TAX FOR THE SUPPORT AND MAINTENANCE**

FORM NO. 11

PETITION FOR ELECTION FOR MAINTENANCE TAX

To the Board of Trustees of.....Independent School District:

We, the undersigned taxpaying voters of said.....Independent School District, hereby petition your honorable body to order an election, as provided in Article 2857 et seq., R. S., 1911, to determine whether the board of trustees of said district shall have power to annually levy and collect a tax upon all taxable property in said district, for the support and maintenance of public free schools in said.....Independent School District, of and at the rate of (a)

Dated the.....day of....., 19...
(b)

.....
.....
.....
.....

NOTES

(a) Insert here: "not exceeding fifty cents on the \$100 valuation of taxable property in the district"; or the proposition may be for a specific rate. In the latter case, insert here: ".....cents on the \$100 valuation of taxable property in the district"; but the rate so inserted, together with the rate of necessary bond tax in the district, must not exceed fifty cents on the \$100.

(b) To be signed by at least twenty taxpaying voters of the district.

FORM NO. 12

(f) ELECTION ORDER

Be it ordered by the board of trustees of.....Independent School District that an election be held at.....(a) in the town of.....in said.....Independent School District on the.....day of....., 19....to determine whether the board of trustees of said district shall have power to annually levy and collect a tax upon all taxable property in said district, for the support and maintenance of public free schools in said.....Independent School District, of and at the rate of (b).....; such tax, if voted, to be levied and collected for the year.....(c) and annually thereafter unless it be discontinued as provided by law.

.....is hereby appointed manager of said election, and he shall select two judges and two clerks to assist him in holding the same.

None but property taxpayers who are qualified voters in said.....Independent School District shall vote at said election.

A copy of this order signed by the president and attested by the secretary of this board shall serve as proper notice of said election, and the president shall cause notice of said election to be given in accordance with law (d).

NOTES

(a) Designate the place—that is, the office, store or building—where the polls will be opened.

(b) See note (a) under Form No. 11.

(c) If the election will be held *before the completion* of the tax rolls for the current year, insert here the number of the *current year*. Otherwise, insert the number of the *ensuing year*.

(d) Four copies of this order should be made and signed by the president and secretary of the board, under the seal of the district—three to be posted in different portions of the district, one of them at the place designated for holding the election for twenty full days before the date of the election; the fourth copy to be filed in the office of the secretary of the board *after* there has been attached to it the affidavit of the person who posted the notices, stating the date when and naming the places where he posted the notices.

The returns of the election and order declaring the result of the election should follow the Forms Nos. 18 and 19. The returns must be recorded. (See note (c) to Form No. 18.)

(f) One election and no more may be held *in any one calendar year* to ascertain whether a school tax shall be levied. See Article 2858, R. S., 1911. Such election must be ordered for a date not less than thirty days from date of the election order.

(g) Every male person who has resided within the State twelve months and in the county and school district for six months next preceding the date of the school district tax election, and who owned property, real or personal, within the district on the first day of January preceding such bond or tax election, which could have been assessed for taxation, whether so assessed or not, and who has paid his poll tax, State and county, for the preceding year, which should have been paid prior to February 1 of the year in which he offers to vote, and who is otherwise qualified, with respect to age, etc., will be entitled to vote in the school district bond or tax election.

FORM NO. 13

(a) ORDER LEVYING TAXES

Be it ordered by the board of trustees of.....Independent School District that there is hereby levied for the year.....(b) on all real property situated and all property owned within the limits of the.....Independent School District on the first day of January of the current year, except so much thereof as may be exempt by the Constitution and laws of this State or the United States, the following taxes:

First. An ad valorem tax of and at the rate of.....cents on the one hundred dollars cash value thereof, estimated in lawful currency of the United States, for the support and maintenance of the public free schools in said.....Independent School District.

Second. An ad valorem tax of and at the rate of.....cents on the one hundred dollars cash value thereof, estimated in lawful currency of the United States, to pay current interest on and provide one year's sinking fund for the bonds of said district dated.....(c).

Third.(d).

NOTES

(a) It requires *five members* of the board to constitute a quorum at a meeting for the imposition of taxes.

(b) Insert the number of the current year. An order should be passed *each year* levying such taxes as are desired to be collected for the year, within the limit of the taxes previously voted.

(c) Insert date of the bonds. If the bonds were authorized by an order passed *during the current year* and *before* this order is passed, in which order this tax was levied for the current year, add here: "this levy being made in ratification of, but not in addition to, the levy of said tax made by the order of this board passed on the.....day of.....19...., authorizing the issuance of said bonds."

(d) If the district has issued more than one series of bonds, a tax must be levied for *each series*. The total taxes levied for bonds must not exceed twenty-five (25) cents.

The tax for maintenance and support of schools, together with the tax for bonds, must never exceed 50 cents on the \$100.

FORMS FOR THE ISSUANCE OF BONDS

The statutory provisions for regulating the issuance of bonds are found in Chapter 16, Title 48, R. S., 1911.

Before instituting proceedings for the issuance of bonds, read carefully the following forms and notes.

Before having the bonds printed and BEFORE CONTRACTING for the erection of the proposed building, send to the Attorney General the following record, to ascertain if the bonds will be approved:

BOND RECORD

1. Certified copy of the petition for election (Form 14).
2. Certified copy of election order (Form 15).
3. Certified copy of election notice (Form 16) and attached affidavit (Form 17).
4. Certified copy of election returns (Form 18).
5. Certified copy of order declaring result of election (Form 19).
6. Certified copy of bond order (Form 20).
7. Statement of indebtedness (Form 21.)
8. Statement of taxable values (Form 22).
9. Certificate of secretary (Form 23).
10. Form of bond (Form 24).

Districts *hereafter* incorporated are required, *as soon as the trustees have organized*, to send the record upon incorporation (see paragraph II, page 7) to the Attorney General. Such districts *need not* send another such record to the Attorney General when submitting the bond record. But if the district has extended the boundaries, copy of petition, resolution, etc. (Forms Nos. 26, 27 and 28), must be sent the Attorney General for insertion in the record upon incorporation.

Districts *heretofore* incorporated—unless the legality of the incorporation of the district has been passed upon by the Attorney General—must submit the record upon incorporation (see paragraph II, page 7), and—if the district has extended its boundaries—copy of petition and resolution, etc. (Forms Nos. 26, 27 and 28), *before* instituting proceedings to issue bonds.

It has happened heretofore that a district instead of incorporating under the name of “.....Independent School District,” adopted a different name. Such a district must act under the name by which it was incorporated, *followed by* the descriptive phrase: “An independent school district incorporated for free school purposes only.”

All copies and certificates made for the bond record should be prepared with care and accuracy, and they must be typewritten, on one side of paper only and securely fastened together by means of brads or otherwise, in order of procedure had.

FORM NO. 14

(h) PETITION FOR BOND ELECTION

To the Board of Trustees of.....Independent School District:

We, the undersigned taxpaying voters of said.....Independent School District, hereby petition your honorable body to order an election, as provided in Articles 2857 et seq., R. S., 1911, to determine whether the bonds of said district shall be issued to the amount of \$.....(a) payable.....(b) years from their date, (c) and bearing interest at the rate of.....(d) per cent per annum (e) for the purpose of.....(f) and if there shall be annually levied and collected on all the taxable property in said district for the current year and annually thereafter while said bonds, or any of them, are outstanding, a tax sufficient to pay the current interest on said bonds and provide a sinking fund sufficient to pay the principal at maturity.

Dated the.....day of....., 19....

(g)

.....
.....
.....
.....
.....

NOTES

(a) To ascertain the amount of bonds which can be issued: Find what amount of taxes will be produced by the authorized tax of 25 cents on the \$100 valuation of taxable property, according to the latest approved tax rolls of the district.

If the district has any bonds outstanding, deduct from the amount of taxes, which the 25-cent tax will produce, the amount needed to provide for one year's interest on and sinking fund for the outstanding bonds; the balance is available for additional bonds. If the district has no bonds outstanding, the entire proceeds of the 25-cent tax is available for bonds.

Multiply the amount of taxes available by—

6 $\frac{2}{3}$ for 10-year 5 per cent bonds.
10 for 20-year 5 per cent bonds.
12 for 30-year 5 per cent bonds.
18 $\frac{1}{3}$ for 40-year 5 per cent bonds.

(b) The bonds may run not exceeding 40 years if issued to construct a building of other than wooden material. If it is proposed to erect a building of wooden material, the bonds shall not run for a longer period than 20 years. If it is desired to have the bonds mature serially; that is, a portion of the bonds to mature each year or series of years, it will be necessary that this be stated in the petition, order of election, and notice of election. They must be so voted to mature in this way. In case it is desired to have bonds mature serially, insert at (b) the following language: "payable serially as follows, to wit:dollars on the.....day of....., 19...., and

..... dollars on the..... day of..... each and every year thereafter to and including the year 19.....”

(c) If it is desired to specify the option of redemption which shall be reserved in the bonds, insert here: “With option of redemption at any time after.....years.” It is, perhaps, better *not* to do this, leaving it to the board of trustees, when they pass the order providing for the issuance of the bonds, to determine what option shall be reserved.

(d) The bonds may bear interest at a rate *not* to exceed 5 per cent. It is advised that the bonds shall *not* bear a lower rate than 5 per cent. The bonds cannot legally be sold below par.

(e) If it is desired to specify how interest shall be payable, insert here: “payable annually,” or “payable semi-annually.” It might be well to leave this, also, to be determined by the trustees when they pass the order providing for the issuance of the bonds.

(f) If the purpose is to *build and equip* a school building and purchase a site therefor, say: “constructing and equipping a public free school building of..... material, and purchasing a site therefor, within said district.” (If the district already owns a suitable building site, omit the words “and purchasing a site therefor.”)

If to *repair or build an addition* to an existing school building, say: “for the purpose of constructing permanent repairs (or else, “constructing an addition,” *whichever is the purpose*) of.....material to the..... public free school building of said district.”

In the blanks, state of what material the building, repairs or addition will be constructed, and of what material is the existing building, in case it is proposed to repair or add to an existing school building. In such case, if the existing building is of wood *or if* the repairs or addition will be constructed of wood, the bonds must not run longer than 20 years. See note (b) above.

(g) To be signed by at least twenty taxpaying voters of the district.

(h) The original petition should be preserved in the office of the secretary of the board of trustees. The copy forming part of the bond record should be certified as follows:

The State of Texas,
County of.....

I,....., secretary of the board of trustees of.....Independent School District, do hereby certify that the above and foregoing is a true, full and correct copy of the Petition for Bond Election presented to said board of trustees at their meeting held on the.....day of....., 19...., the original of which is on file in my office.

Witness my hand and seal of said district, this.....day of....., 19....

..... Secretary Board of Trustees.

(Seal of district.)

FORM NO. 15

(h) ORDER FOR BOND ELECTION

On this day of 19..., came on to be considered a petition in writing signed by and other persons, asking that an election, as hereinafter ordered, be ordered by this board for the purpose hereinafter set forth.

And it appearing to the satisfaction of the board that said petition is signed by at least twenty taxpaying voters of this district and that the election petitioned for should be ordered.

It is therefore ordered by the board of trustees of Independent School District that an election be held at (a) in the town of , within this district, on the day of 19.... (b) to determine whether (c) the bonds of said Independent School District shall be issued to the amount of \$....., payable years from their date (d) and bearing interest at the rate of per cent per annum (e) for the purpose of (f) and whether there shall be annually levied, assessed and collected on all the taxable property in said district for the current year and annually thereafter while said bonds, or any of them, are outstanding, a tax sufficient to pay the current interest on said bonds and provide a sinking fund sufficient to pay the principal at maturity.

..... is hereby appointed manager of said election, which shall be held as nearly as may be possible in conformity with the general election law of the State.

No person shall vote at said election unless he be a qualified voter under the Constitution and laws of this State and a taxpayer in said Independent School District (g).

Those in favor of the issuance of the bonds and the levying of the tax shall write or print on their ballots "FOR THE BONDS AND THE TAX"; and those against the issuance of the bonds and the levying of the tax shall write or print on their ballots, "AGAINST THE BONDS AND THE TAX."

Public notice of said election shall be given by posting notices thereof signed by the president and attested by the secretary of the board in three public places in said Independent School District at least twenty days before the day of the election.

NOTES

(a) Designate the *place*—that is, the *particular building*, store or office—in the town, where the polls will be opened.

(b) The date of the election must be *not less* than thirty full days from the day this order is passed, *exclusive* of the day on which the order is passed and of the day on which the election will be held.

If a proposition for the issuance of bonds has been previously submitted and

defeated, no election for that purpose shall be ordered till *after the expiration of one year*.

(c) *Take care to state the proposition to be voted on precisely as it is stated in the petition for election.* Do not change it in any manner and *do not add anything to it.*

(d) (See note (b) to Form No. 14.) If the petition specifies the option of redemption which it is desired shall be reserved in the bonds, insert it here. (See note (c) to Form No. 14.)

(e) If the petition specifies how interest shall be payable, insert it here. (See note (e) to Form No. 14.)

(f) State the purpose *precisely* as it is stated in the petition for the election.

(g) A person who is a qualified voter in the district, and who owned property on the first day of January prior to the election which was *subject to taxation in the district*, is entitled to vote *whether or not* his name, or his property, appears on the tax rolls.

(h) The copy of this order for the bond record should be certified by the secretary as follows:

The State of Texas,
County of.....

I, , secretary of the board of trustees of the Independent School District, do hereby certify that the above and foregoing is a true, full and correct copy of an order passed by the board of trustees of the Independent School District, at a meeting of the board (insert in the blank "regular" or "special" as is the fact), held on the day of , 19...., at which meeting there were present Trustees.....

(name all the trustees *who were present*), as the same appears of record, in the minutes of said meeting, on page....., book....., of the minutes of said board, which minutes have been duly signed by the president.

Witness my hand and seal of said district, this.....day of....., 19....

.....
Secretary Board of Trustees.

(Seal of district.)

FORM NO. 16

(h) NOTICE OF BOND ELECTION

Notice is hereby given that an election will be held at.....(a) in the town of....., within the.....Independent School District, on the.....day of....., 19..., to determine whether (b) the bonds of said district shall be issued to the amount of \$....., payable.....years from their date (c) and bearing interest at the rate of.....per cent per annum (d), for the purpose of.....(e) and whether there shall be annually levied, assessed and collected on all the taxable property in said district, for the current year and annually thereafter while said bonds, or any of them, are outstanding, a tax sufficient to pay the current interest on said bonds and provide a sinking fund sufficient to pay the principal at maturity.

.....(f) has been appointed manager of said election, which shall be held as nearly as may be possible in conformity with the general election laws of the State.

No person shall vote at said election unless he be a qualified voter under the Constitution and laws of this State, and a taxpayer in saidIndependent School District.

Those in favor of the issuance of the bonds and the levying of the tax shall write or print on their ballot "FOR THE BONDS AND THE TAX"; and those against the issuance of the bonds and the levying of the tax shall write or print on their ballots "AGAINST THE BONDS AND THE TAX."

Said election was ordered by the board of trustees of said.....Independent School District by order passed on the.....day of....., 19..., (g) and this notice is issued pursuant to said order.

Dated this.....day of....., 19....

.....
President of Board of Trustees of said District.

(Seal of district.)

Attest:

.....
Secretary of Board of Trustees of said District.

NOTES

- (a) Be careful to name the *particular place* in the town which was designated, in the election order, as the voting place.
- (b) The proposition to be voted on must be stated *exactly* as it was stated in the election order. Add nothing to it; do not change it in any manner.
- (c) (See note (b) to Form No. 14.) If the election order stated the option of redemption to be reserved in the bonds, state it here.
- (d) If the election order stated how interest shall be paid, state it here.
- (e) State the purpose *precisely* as it was stated in the election order.

- (f) Name the person who was named as manager in the election order.
- (g) State correctly the date upon which the election order was passed.
- (h) Make *four* copies of this election notice. Three of such notices must be posted in different public places in the district at least twenty (29) full days before the date of the election, *exclusive* of the day of posting and of the day of election. Each notice must be posted in a public place.

The fourth copy to be filed with the secretary of the board of trustees *after* the person who posted the notices has made affidavit thereof (Form No. 17), which affidavit must be *attached* to the copy of the notice.

FORM NO. 17

(d) AFFIDAVIT OF POSTING OF NOTICES

THE STATE OF TEXAS,
County of.....

Before me, the undersigned authority, on this day personally appeared , who, being by me first duly sworn, says upon his oath that he posted a true copy of the election notice, hereto attached, in three different public places in the..... Independent School District on the.....day of....., 19... which was twenty full days prior to the date of said election, (a) said notices having been posted at....., and....., each of which is a public place in said district. (b).

.....
Sworn to and subscribed before me this.....day of....., 19...

.....
(c)

(Seal of officer.)

NOTES

- (a) Insert the date on which the noticee were posted.
- (b) Name the places where the notices were posted.
- (c) May be sworn to before any officer authorized to administer oaths, who must follow his signature with his official designation and affix his official seal.
- (d) This affidavit is to be made by the person who posted the notices and attached to the copy of the election notice, which then should be filed with the secretary of the board. (See note (h) to Form No. 16.)

The secretary will make, for the bond record, a copy of the election notice and attached affidavit, certifying it as follows:

The State of Texas,
County of.....

I, secretary of the board of trustees of Independent School District, do hereby certify that the above and foregoing is a true, full and correct copy of the notice of the bond election held on.....day of....., 19...., in said district, which was issued by the president of said board, and of the affidavit of..... attached thereto, as appears in the records in my office on page..... of book....., minutes of the board of trustees.

Witness my hand and seal of said district, this.....day of....., 19....

(Seal of district.)

.....
Secretary Board of Trustees.

FORM NO. 18

(d) ELECTION RETURNS

THE STATE OF TEXAS,
County of.....

To the Board of Trustees of.....Independent School
District:

We, the undersigned officers, holding an election at.....(a)
in the town of....., in said district, on the.....day of
....., 19...., to determine whether the bonds of said
.....Independent School District shall be issued to
the amount of \$....., payable.....(b) years from
their date and bearing.....per cent interest for the purpose of
.....(c) and whether there shall be
annually levied, assessed and collected on all the taxable property in said
district, for the current year and annually thereafter while said bonds,
or any of them, are outstanding, a tax sufficient to pay the current in-
terest on said bonds and provide a sinking fund sufficient to pay the
principal at maturity, do hereby certify that at said election there were
.....votes cast, of which number there were cast:

“For the bonds and the tax”.....votes.

“Against the bonds and the tax”.....

Majority “For the bonds and the tax”.....votes.

We herewith enclose poll list and tally sheet of said election.

Witness our hands this the.....day of....., 19....

(e)

Manager.

.....

Judge.

.....

Judge.

.....

Clerk.

.....

Clerk.

NOTES

- (a) Name place where polls were opened.
- (b) See note (b) to Form No. 14.
- (c) State purpose as it was stated in election order and election notice.
- (d) Returns of the election should be made to the trustees *within ten days* after the election, and the returns *shall be* recorded by the secretary in the minutes of the board of trustees.

(e) If the presiding officer appointed to hold the election for any reason fails or refuses to act as such, the person so acting shall attach his affidavit to the returns of the election stating why he acted as such presiding judge and how he qualified.

The secretary will certify the copy for the bond record as follows:

The State of Texas,
County of

I,, secretary of the board of trustees of, Independent School District, do hereby certify that the above and foregoing is a true, full and correct copy of the returns of the bond election held in said district on the.....day of....., 19...., which returns were filed in my office on the.....day of....., 19.... and have been duly recorded in the record of election returns of said district on page.....of book.....

Witness my hand and seal of said district, this.....day of....., 19....

..... Secretary Board of Trustees.

(Seal of office.)

FORM NO. 19

(d) ORDER DECLARING RESULT OF ELECTION

On this.....day of....., 19...., came on to be considered the returns of an election held on the.....day of....., 19.... to determine whether the bonds of this district shall be issued to the amount of \$....., payable.....years after date (a) and bearing interest at the rate of.....per cent per annum (b) for the purpose of..... (c) and whether there shall be annually levied, assessed and collected on all the taxable property in said district, for the current year and annually thereafter while said bonds, or any of them, are outstanding, a tax sufficient to pay the current interest on said bonds and provide a sinking fund sufficient to pay the principal at maturity.

And it appearing from said returns, duly and lawfully made, that there were cast at said election.....votes, of which number..... votes were cast "for the bonds and the tax," and.....votes were cast "against the bonds and the tax."

It is therefore found and declared, and so ordered, by the board of trustees of the.....Independent School District, that a majority of the taxpayers voting at said election voted in favor of the issuance of said bonds and the levying of said tax, and that, therefore, this board is authorized to issue said bonds and to levy, assess and collect said tax.

NOTES

- (a) (See note (b) to Form No. 14.) If the election order stated the option of redemption to be reserved, state it here.
- (b) If the election order stated how interest shall be paid, state it here.
- (c) State purpose as it was stated in election order.
- (d) The secretary should certify the copy of *this* order in the same manner as required for the copy of "Order for Bond Election." (See note (h) to Form No. 15.)

FORM NO. 20

(o) BOND ORDER

On this the.....day of....., 19.... the board of trustees convened in regular session at..... (a) meeting of the board, and there being present the following members of the board (b) passed the following order:

Whereas, at an election held for the purpose of determining the question, on the.....day of....., 19...., which election was ordered and held, and of which notice was given and returns thereof made and canvassed in every respect according to law, a majority of the taxpayers voting at said election voted in favor of the issuance of the bonds hereinafter described and of the levying of the tax hereinafter levied.

Therefore, be it ordered by the board of trustees of..... Independent School District, as follows:

1. That the bonds of said.....Independent School District, to be called “.....Independent School District Schoolhouse Bonds,” be issued under and by virtue of Chapter 16, Title 48, R. S., 1911, to the amount of \$..... for the purpose of(e).
2. That said bonds shall be numbered consecutively from one to, both inclusive, shall be of the denomination of..... dollars (\$.....) each, aggregating.....dollars (\$.....).
3. That they shall be dated the.....day of....., 19..., and shall become due and payable..... (d) years from their date.
4. That said bonds shall bear interest at the rate of.....per cent per annum, payable..... (e) on the.....day ofof each year.
5. That the principal of and interest on said bonds shall be payable, in lawful money of the United States, upon presentation and surrender of bond or proper coupon at the office of the Treasurer of the State of Texas, or at..... (f) at the option of the holder.
6. That in each of said bonds there shall be reserved, in favor of said district, the option of redeeming the same at any time after (g) years from its date upon payment of the principal and accrued interest; and each bond shall provide that in case the same shall be called in for redemption before maturity, notice thereof in writing shall be given to..... (h) by the treasurer of the board of trustees of said.....Independent School District at least thirty days before the date fixed for redemption, and that if it shall not be presented for redemption, it shall cease to bear interest from and after the date so fixed for redemption.
7. That said bonds shall be signed by the president and countersigned by the secretary of this board and the seal of.....

Independent School District shall be impressed upon each of them. The facsimile signatures of the president and secretary may be lithographed, engraved or printed on the coupons.

8. That each of said bonds shall contain the following recitals and provisions:

“It is hereby recited and certified that this series of bonds has been authorized by a vote of a majority of the taxpayers voting at an election, for the purpose of determining the question, held on the.....day of19..., in said district; that the said election was ordered and held, notice thereof given and returns thereof made and canvassed in every respect according to law; that all acts, conditions and things required to be done and performed and to happen precedent to and in the issuance of this series of bonds, and of this bond, have been properly done and performed and have happened in regular and due time, form and manner as required by law; that the total indebtedness of said.....Independent School District, including the entire series of bonds of which this is one, does not exceed any constitutional or statutory limitation, and that the faith and credit of said.....Independent School District are hereby pledged for the punctual payment of the principal of and the interest on this bond”

9. That to pay current interest on said bonds and provide a sinking fund sufficient to pay the principal at maturity, there shall be collected during each year that said bonds, or any of them, are outstanding, the sum of.....(i) dollars, which is the aggregate of.....(j) of the principal of, and one year's interest on, all of said bonds.

10. That to raise said sum of \$.....(i) for the first year, there is hereby levied for the year.....(k) a tax of and at the rate of.....(l) cents on the \$100 valuation of taxable property in said.....Independent School District, which tax shall be assessed and collected and applied to the purposes named.

11. That during each year thereafter, while said bonds, or any of them, are outstanding, there shall be computed and ascertained, by the board of trustees of said district, what rate of tax, based upon the latest approved tax rolls of the district, will be necessary, requisite and sufficient to fully make, raise and produce the said sum of \$.....(i) and said tax, of and at the rate so found necessary, as aforesaid, shall be, and hereby is ordered to be, levied, assessed and collected on all taxable property in said district, and said money, when collected, shall be applied to the purposes named.

12. That.....(m), the president of this board, is hereby authorized to take and have charge of said bonds pending their investigation and approval by the Attorney General and registration by the Comptroller, and, after their approval and registration, he is authorized to negotiate their sale and receive for the said.....Independent School District the proceeds thereof.

NOTES

- (a) Insert "regular" or "special."
- (b) Name those present.
- (c) State purpose *exactly* as it was stated in election order and election notice.
- (d) If serial bonds were voted, see note (b) to Form No. 14.
- (e) Insert "annually" or "semi-annually."
- (f) It is well to name the office of the State Treasurer as one of the places of payment, in case it is intended to offer the bonds for sale to the State Board of Education. Name also a bank in New York or Chicago, in case the bonds are to be sold in the market. If desired, name also a bank in the State. If more than one place of payment is named, *do not omit* the words "at the option of the holder."
- (g) State the same option which was expressed in the election order and election notice, if any was there expressed. If the order and notice were silent on that point, the trustees may reserve such option of redemption as they deem best for the interest of the district. If it is desired to reserve to the district the option of redeeming the bonds serially, then paragraph 6 of the order should read: "That in each of said bonds there shall be reserved in favor of said district, the option of redeeming bonds numbered one to....., years after date, and bonds numberedto....., years after date," etc., "upon payment of principal and accrued interest," etc.
- (h) If the bonds are payable at the office of the State Treasurer only, insert here "the Treasurer of the State of Texas." If payable *also* at a bank (or banks) say "the Treasurer of the State of Texas *and to said bank*" (or "and to *said banks*," if more than one is named.)
- (i) To ascertain the amount required annually: (1) Divide the amount of bonds to be issued by the number of years they will run, to find the amount needed each year for *sinking fund*. (2) *Add to this* the amount of one year's interest on the *entire issue*. The aggregate of these amounts should be written here.
- (j) If the bonds will run forty years, write here "one-fortieth"; if thirty years, "one-thirtieth"; if twenty years, "one-twentieth."
- (k) If this order is passed *before* the tax rolls are completed, insert here the number of the *current year*. If passed *after* the final approval of the rolls, insert the number of the *ensuing year*.
- (l) To ascertain the rate of tax necessary, *divide* the amount required annually (see note (h) above) by the total assessed valuation according to the latest *approved* tax rolls. The quotient will be the number of cents required on *each dollar*, expressed *decimally*. Multiply the quotient by 100 to find the number of cents on *each one hundred dollars*.
For example: What rate of tax upon an assessment of \$234,567 will produce \$500? Five hundred dollars divided by \$234,567 equals the decimal .0021316, nearly, which multiplied by 100 equal .21316, or about .21 $\frac{1}{2}$. Twenty-one and one-third one-hundredths of a dollar is 21 $\frac{1}{3}$ cents. Therefore, there would be needed a tax at the rate of 21 $\frac{1}{3}$ cents on the \$100.
- The trustees may, in their discretion, levy a larger rate of tax, *not exceeding* 25 cents, however.
- (m) Name the president of the board. See Section 6 of Chapter 124, General Laws of Regular Session, Twenty-ninth Legislature.
- The president should solicit bids for the bonds, either by advertising in a financial journal or by corresponding with dealers in such securities, or both. He *shall* notify the State Board of Education of *all bids* received and give the Board an option of 10 days in which to purchase the bonds at the price offered by the best bona fide bidder. Such notification should be made to the Comptroller of Public Accounts, Austin, Texas, in whose office the bonds must be registered.

(n) There must be *at least five* members of the board present at the meeting at which this order is passed.

The secretary, in certifying the copy of this order for the bond record, will use the form of certificate in note (h) to Form No. 15.

FORM NO. 21

STATEMENT OF INDEBTEDNESS

The following is a complete statement of the indebtedness of theIndependent School District, including the series of bonds proposed:

1. *Proposed Bonds*—

To be dated....., to runyears, and bear.....per cent interest per annum, total amount to be issued..... \$.....

2. *Outstanding Bonds*—

(a) Dated, due....., bearing.....per cent interest per annum, amount originally issued, \$....., amount this day in sinking fund, \$....., total amount of this issue outstanding \$.....

Total indebtedness of every character..... \$.....

We,, secretary of the board of trustees ofIndependent School District, and....., treasurer of said district, do hereby certify that the above and foregoing statement exhibits a true, full and correct statement of the indebtedness of said district, of every character, existing on the.....day of 19.., including the series of bonds proposed, as shown by the books and records of said district in our respective offices.

Witness our hands and seal of said district this.....day of, 19...
.....

Secretary Board of Trustees of said District.

..... Treasurer of said District.

(Seal of district.)
.....

NOTES

(a) If the district has several issues of bonds outstanding, give full statement of *each*.

FORM NO. 22

STATEMENT OF TAXABLE VALUES

I, tax assessor.....
..... (a) do hereby certify that the assessed
value of property for the purposes of taxation in said.....
Independent School District, as shown by the tax rolls of said district
for the year....., which have been duly approved and which
is the last official assessment of said district (b) is as follows:

Personal property	\$.....
Real property	\$.....
Total	\$.....

Witness my hand this the..... day of....., 19....

.....
Tax Assessor..... (a)

NOTES

(a) "Tax assessor forIndependent School District,"
if the assessor was chosen by the board. If the county assessor is the assessor
for the district, say: "Tax assessor for.....county, Texas, and
assessor for the.....Independent School District in said
county."

(b) This statement must be based upon the latest approved TAX ROLLS made
for the district.

FORM NO. 23

CERTIFICATE OF SECRETARY

THE STATE OF TEXAS,
County of.....

I, , secretary of the board of trustees of
..... Independent School District, do hereby certify:

1. That no tax for any purpose was levied by said board of trustees
during the current year prior to the passage of the order providing for
the issuance of \$..... of bonds, which order was passed on the
..... day of....., 19... (a).

2. That the boundaries of said district have never been extended (b).
Witness my hand, and the seal of said district, this.....day of
....., 19... .

.....
Secretary of Board of Trustees.

(Seal of district.)

NOTES

(a) If any tax has been levied during the current year, prior to the passage of the bond order, include in the bond record a certified copy of the order making the levy.

(b) If the boundaries have ever been extended, instead of this paragraph say:

"That the boundaries of said district were extended by a resolution adopted by its board of trustees on the.....day of....., 19..., and were again extended by a resolution adopted by its board of trustees adopted on the.....day of....., 19...; but its boundaries have not been extended since the date last aforesaid."

Unless it has previously been done, there must be furnished, in such case, a copy of the petition, resolution, etc. (Forms Nos. 26, 27 and 28.)

FORM NO. 24

FORM OF BOND

It is suggested that the bond record be accompanied by a draft of the bond. The Attorney General will approve its form, or indicate the necessary changes, and the approved draft can be furnished the printer for copy.

It is *not* necessary that a copy of the bond order be printed on the bonds. Therefore it will not be necessary to furnish the printer with a copy of the order.

No. \$.....

United States of America

The State of Texas County of.....

.....Independent School District Schoolhouse Bond

.....Independent School District, in the county of....., State of Texas, for value received, acknowledges itself indebted to and hereby promises to pay to bearer,years from date hereof, the sum of.....(\$.....) dollars in lawful money of the United States of America, together with interest thereon from the date hereof at the rate of.....per cent per annum, payable.....(a) on the.....day of....., and.....of each year, both principal and interest payable upon presentation and surrender of proper bond or coupon at (b).....

.....
Said.....Independent School District hereby reserves the right to redeem this bond at any time after.....years from its date by paying principal and accrued interest, and in case the same shall be called in for redemption before maturity, notice thereof in writing shall be given to (c).....

.....
by the treasurer of the board of trustees of said.....Independent School District at least thirty days before the date fixed for redemption, and should this bond not be presented for redemption, it shall cease to bear interest from and after the date so fixed for redemption.

This bond is one of a series of.....bonds, numbered consecutively from.....to....., inclusive, of the denomination of.....(\$.....) dollars each, aggregating.....(\$.....) dollars, issued for the purpose of (d).....

under and by virtue of the Constitution and laws of the State of Texas, and in pursuance of an order passed by the board of trustees of saidIndependent School District on the..... day of....., 19.... which order is of record in book..... page..... of the minutes of said board of trustees.

It is hereby recited and certified that this series of bonds has been authorized by a vote of a majority of the taxpayers voting at an election, for the purpose of determining the question, held on the.....day of, 19...., in said district; that said election was ordered and held, notice thereof given and returns thereof made and canvassed in every respect according to law; that all acts, conditions and things required to be done and performed and to happen precedent to and in the issuance of this series of bonds and of this bond, have been properly done and performed and have happened in regular and due time, form and manner as required by law; that the total indebtedness of saidIndependent School District, including the entire series of bonds of which this is one, does not exceed any constitutional or statutory limitation; and that the faith and credit of saidIndependent School District are hereby pledged for the punctual payment of the principal of and the interest on this bond.

In witness whereof, the.....Independent School District has caused its corporate seal to be hereto affixed and this bond to be signed by the president and countersigned by the secretary of the board of trustees; the date of this bond, in conformity with the order above referred to, being the.....day of....., 19....

(e)

President Board of Trustees of.....Independent School District.
Countersigned:

.....Secretary Board of Trustees of.....Independent School District.

(Seal.)

Form of Coupon

No..... \$.....

.....Independent School District in the county of....., State of Texas, promises to pay to bearer at (b)

.....on the.....day of....., 19...., (\$.....) dollars, being.....months' interest on.....Independent School District Schoolhouse Bond, dated..... and numbered No.....

(f)

President Board of Trustees.

.....Secretary Board of Trnstees.

Comptroller's Certificate to be Printed on Bonds

Office of the Comptroller of the State of Texas.

I, (g) Comptroller of Public Accounts, certify that there is on file and of record in my office a certificate of the Attorney General of the State of Texas to the effect that this bond has been examined by him, as required by Article 619, Revised Statutes of 1911, and that he finds that it has been issued in conformity with the Constitution and laws of the State of Texas, and that it is a valid and binding obligation upon said.....Independent School District of Texas, and said bond has this day been registered by me.

Witness my hand and the seal of my office this.....day of, 19...

.....
Comptroller of Public Accounts of the State of Texas.

NOTES

(a) Insert "annually" or "semi-annually" as it was stated in the bond order.

(b) Name the place or places of payment as stated in bond order. If more than one, do not omit the words "at the option of the holder."

(c) Name the same person or persons or banking institution which was named in paragraph 6 of the bond order. If the bond order, Form No. 20, does not reserve to the district the option of redeeming the bonds prior to their maturity, omit this paragraph of bond form.

(d) State purpose exactly as it is stated in bond order.

(e) When the bonds are presented to the Attorney General for approval, each must be signed by the president and secretary of the board and bear the impress of the seal of the district, and be accompanied by the certificate of the secretary of the board to the effect that the officers signing the bonds are the present officers of the district.

It is NOT NECESSARY that the bonds shall be sent by messenger to the Attorney General. They may be sent by express.

(f) When the copy of bond is sent to the printer, send also a copy of the signatures of the president and secretary, if it is desired to have the signatures lithographed on the coupons.

(g) Insert the name of the Comptroller.

REFUNDING BONDS

1. Read Articles 2864 and 623 et seq., R. S., 1911.
2. The bond record in regard to *refunding bonds* submitted to the Attorney General must contain:

(a) All the data with respect to the *original issue*; that is, Forms Nos. 14 to 23 both inclusive.
(b) And with respect to the *new bonds*, a certified copy of Form No. 25; and Forms Nos. 21, 22 and 23.
(c) Form of bond. Follow Form No. 24, making the necessary changes.

REFUNDING BONDS

FORM NO. 25

(a) ORDER FOR REFUNDING BONDS

Whereas, by order of the board of trustees passed on the..... day of....., 19..., the..... Independent School District legally issued its bonds dated..... to the amount of \$....., bearing.....per cent interest, of which issue there are now outstanding and unpaid bonds amounting in the aggregate to the sum of \$.....; and

Whereas, the board of trustees of said..... Independent School District consider it advisable and to the interest of said district that new bonds be issued in lieu thereof:

Therefore, be it ordered by the board of trustees of said..... Independent School District, as follows:

1. That the bonds of said district, to be called “..... Independent School District Refunding Bonds,” be issued under and by virtue of Article 2864. R. S., 1911, to the amount of \$.....(b), for the purpose of paying off, cancelling and in lieu of a like amount of the legally issued and outstanding bonds of said district dated.....

2. (Same as Section 2 of Form 20.)
3. (Same as Section 3 of Form 20.)
4. (Same as Section 4 of Form 20.) (c).
5. (Same as Section 5 of Form 20.)
6. (Same as Section 6 of Form 20.)
7. (Same as Section 7 of Form 20.)

8. That each of said bonds shall contain the following recitals and provisions:

“It is hereby recited and certified that this series of bonds is issued in lieu of a like amount of bonds of said..... Independent School District heretofore legally issued and which were outstanding and unpaid at the date of the issuance of this series of bonds; that all acts, conditions and things required to be done and performed.....(continue as in Section 8 of Form 20 to the end of that section).

9. (Same as Section 9 of Form 20.)
10. (d).
11. (Same as Section 11 of Form 20.)
12. (e).

NOTES

(a) No election is necessary to authorize the issuance of refunding bonds. There must be at least five members of the board present at the meeting at which this order is passed.

(b) The money in the sinking fund for the bonds to be refunded must be applied, as far as it will go, to the payment of those bonds, and new bonds may be issued *for the balance, only.*

(c) The new bonds may bear *the same rate of interest as, or a less rate* than, the bonds to be refunded. The refunding bonds cannot bear a greater rate of interest than the old bonds; and the State Board of Education cannot exchange old bonds for new bonds bearing a less rate of interest than the old.

(d) If this order is passed *before* any taxes are levied for the year, follow Section 10 of Form No. 20.

If *before* this order is passed a tax was levied, for the year, for the bonds to be refunded, Section 10 should read:

"10. That to raise said sum of \$..... for the first year, there is hereby appropriated the tax of cents on the \$100, levied by this board on the..... day of....., 19...., to provide for interest and sinking fund on the bonds in lieu of which this series of bonds is issued, which tax shall be collected and so applied."

(e) Copy Section 12 of Form No. 20 and add the following: "and he is further authorized to apply the said proceeds thereof to the payment and discharge of said bonds in lieu of which this series of bonds is issued."

EXTENSION OF BOUNDARIES

FORM NO. 26

(e) FORM OF PETITION

To the Honorable Board of Trustees of.....Independent School District:

We, your petitioners, respectfully represent:

That the subscribers hereof constitute a majority of the inhabitants, qualified to vote for members of the Legislature, of the territory herein-after described, and desire such territory to be added to and become part of the.....Independent School District.

That said territory proposed to be so added adjoins the limits of said.....Independent School District, is contiguous to one line of said corporation, and is described by metes and bounds as follows (a):

Beginning in the county of.....at.....

.....
.....
.....

That the.....Independent School District, as it now exists, contains an area of less than twenty-five square miles and that the proposed addition will not increase the corporate limits of said district so that the whole, when so increased, will exceed twenty-five square miles.

To show the location of the territory proposed to be annexed with reference to the existing territory of said.....Independent School District, there is attached hereto, as a part of this petition, a map showing the existing territory of said district and the territory proposed to be added thereto (b).

Wherefore, we pray that said territory be received as an addition to and to become part of the corporate limits of said.....Independent School District, as provided for by Article 2865, R. C. S., 1911.

.....
.....
.....
.....
.....

(c) AFFIDAVITS

THE STATE OF TEXAS.
County of.....

Before me, the undersigned authority, on this day personally appearedandand

who, after being by me duly sworn, severally say upon oath that they are inhabitants, qualified to vote for members of the Legislature, of the territory described in the foregoing and attached petition and are signers of said petition, and that the facts set forth in said petition are true.

.....
.....
.....

Subscribed and sworn to before me this.....day of....., 19....

(d)

(Seal of officer.)

NOTES

(a) See note (e) to Form No. 1.

(b) See note (h) to Form No. 1.

(c) The petition must be signed by a majority of the inhabitants (qualified to vote for members of the Legislature) of the territory proposed to be annexed. This affidavit *must be* made by three—any three—of the signers.

(d) See note (c) to Form No. 5.

(e) This petition should be filed with the president of the board of trustees, whose duty it is to submit it to the board. After it has been acted upon, the original should be preserved by the secretary of the board, who will make a certified copy of it, *including the attached map and affidavit*, under the seal of the district, to be furnished the Attorney General. This certificate should be in the following form:

EXTENSION OF BOUNDARIES

The State of Texas,
County of

I,, secretary of the board of trustees of, Independent School District, do hereby certify that the above and foregoing is a true, full and correct copy of the original Petition for Extension of Limits of said district, and of the map and the affidavit attached to and accompanying the same, which petition was filed by the president of the board of trustees of said district, and was by him submitted to said board of trustees at a meeting held on the.....day of....., 19...., the original being now of record in book....., page....., of the minutes of said board of trustees.

Witness my hand and seal of said district, this.....day of....., 19....

.....
Secretary Board of Trustees.

(Seal of district.)

FORM NO. 27

(a) CERTIFICATE OF COUNTY SURVEYOR

THE STATE OF TEXAS,
County of.....

I, county surveyor of said county, do hereby certify that the field notes contained in the foregoing and attached copy of petition correctly describe the territory added to the Independent School District.

That the map or plat attached to said copy of petition correctly designates the boundaries of said Independent School District as the same existed before the annexation of said territory, and the boundaries of the territory added to and described in said copy of petition.

That the area of the Independent School District, including the territory added to and annexed by said district, which is described in said petition, is acres, or square miles.

Witness my hand this day of 19

.....
County Surveyor County, Texas.

NOTES

(a) After the secretary has made a certified copy of the petition (Form No. 26), have the county surveyor make, and attach to the copy, this certificate.

FORM NO. 28

(a) RESOLUTION OF BOARD OF TRUSTEES

On this the.....day of....., 19..., the president of the board of trustees submitted to the board the petition in writing ofand.....other persons, which petition had been duly filed with the president of the board, praying that the territory hereinafter described be received as an addition to and to become part of the.....Independent School District.

And the board having considered said petition, the affidavit of three of the subscribers thereof attached thereto, and all the facts in connection therewith, is of the opinion and, upon investigation, finds the fact to be that the proposed addition will not increase the corporate limits of said.....Independent School District so that the whole, when thus increased, will exceed twenty-five square miles, and that the signers of said petition constitute a majority of the resident qualified voters of said territory.

Therefore, be it ordered by the board of trustees of the said.....Independent School District that the following described territory, being the same territory which is described in said petition, be, and the same hereby is, received as an addition to, and to become a part of, the corporate limits of the said.....Independent School District. Beginning in the county of....., at.....

.....
.....
.....
.....
.....

NOTES

(a) After this resolution has been passed by the board and entered in the minutes, a certified copy of it MUST BE filed for record in the deed records of the county clerk's office of the county in which the district is situated. The added territory cannot legally become a part of the district until such entry is made. (See Article 2865, R. S., 1911.)

This copy should be certified by the secretary as follows:

The State of Texas,
County of.....

I,, secretary of the board of trustees of the.....Independent School District, do hereby certify that the above and foregoing is a true, full and correct copy of a resolution adopted by said board of trustees on the.....day of....., 19..., at a.....(insert "regular" or "special," as was the case) meeting of the board at which were present.....(name the trustees who were present) as the same appears of record in the minutes of said meeting on pages.....of book.....of the minutes of the board, which minutes have been duly signed by the president.

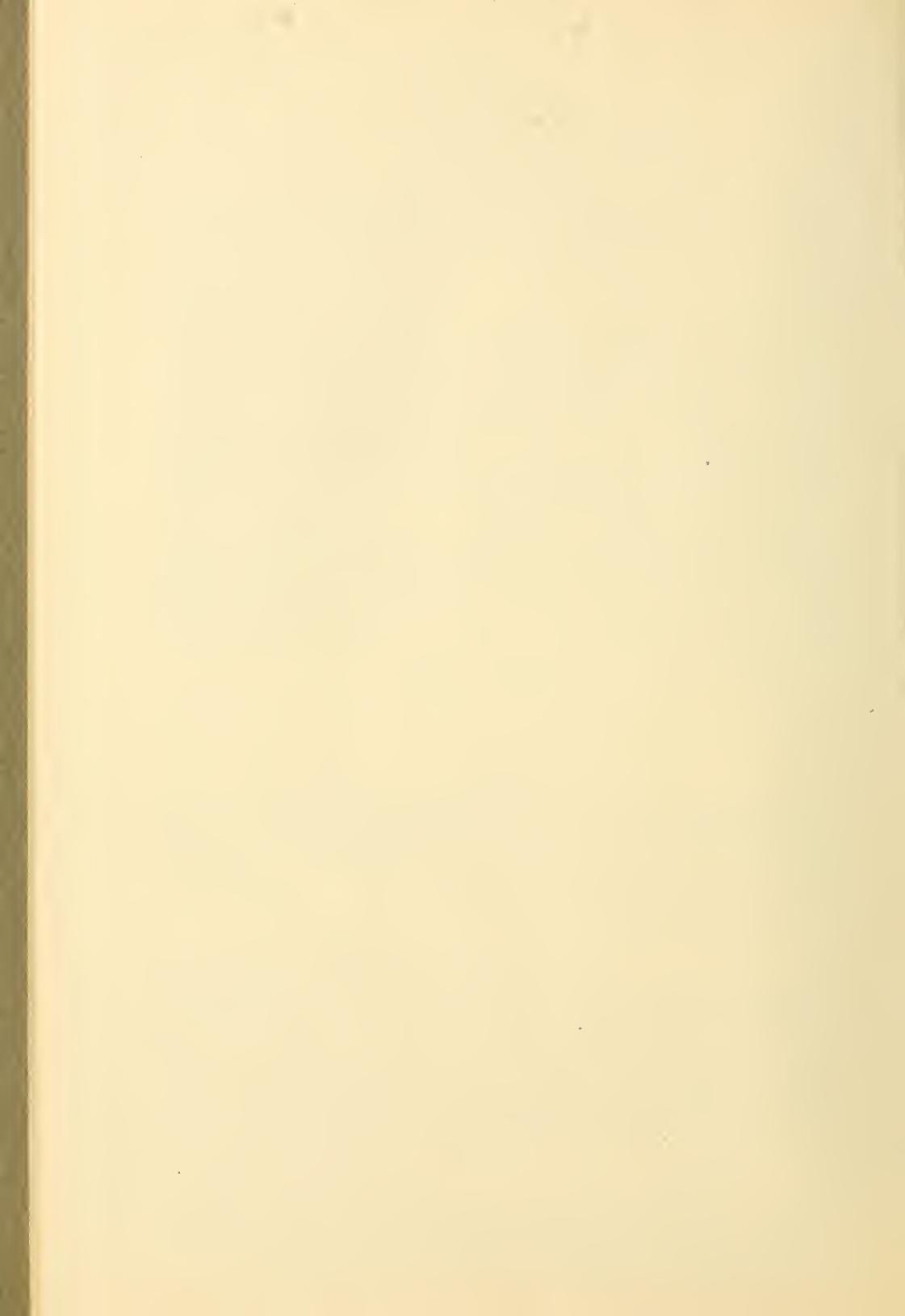
Witness my hand and seal of said district, this.....day of....., 19....

.....
Secretary Board of Trustees.

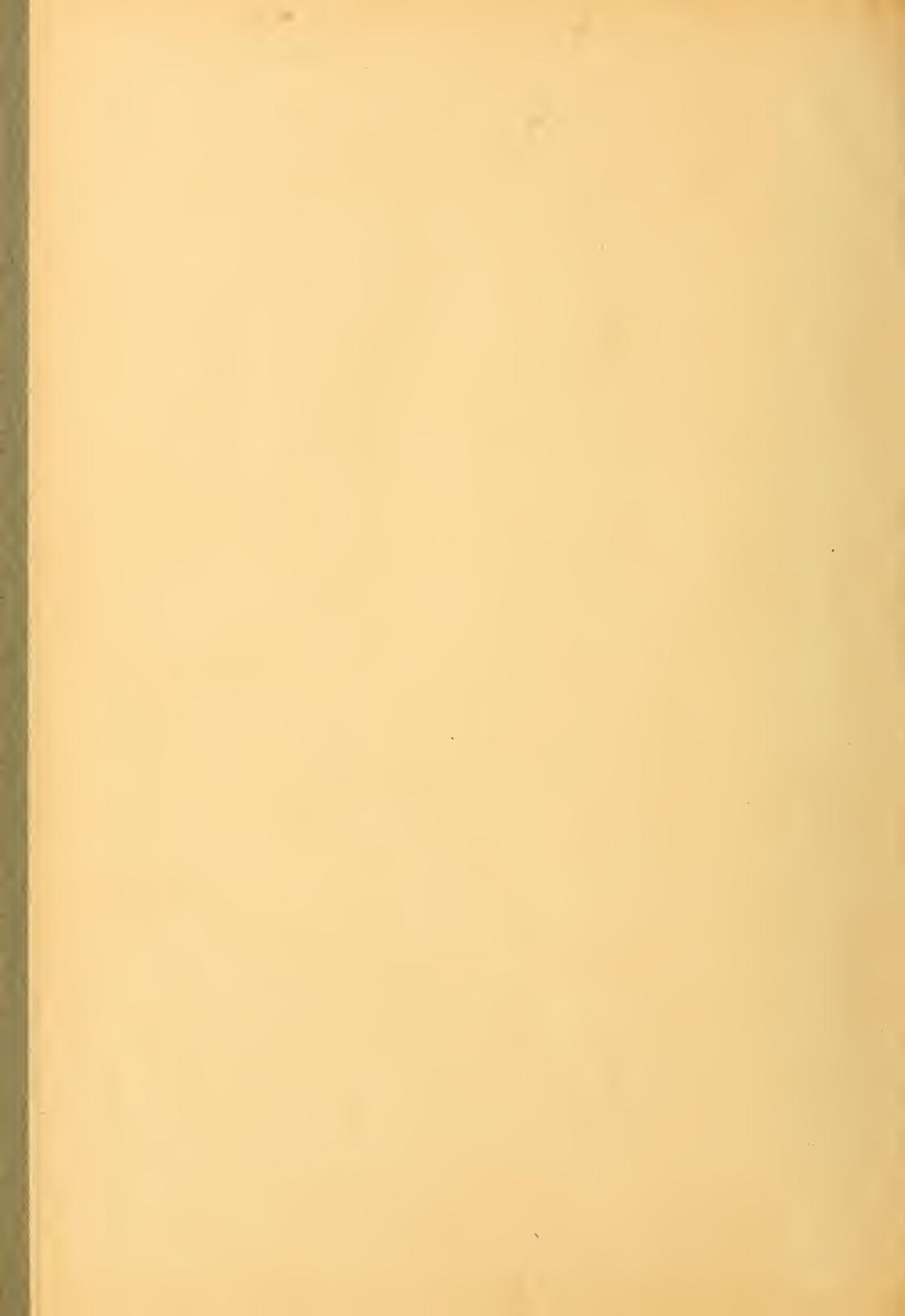
(Seal of the district.)

After the copy has been recorded, send it—together with a copy of the petition (Form No. 26) and the county surveyor's certificate (Form No. 27)—to the Attorney General for insertion in the record upon incorporation.

(See Paragraph II, page 7.)







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